

107.

GOVERNOR'S MESSAGE.

To the Members of the Senate and House of Delegates:

GENTLEMEN :—The Constitution of the State requires the Executive “to communicate to the General Assembly at every session, the condition of the Commonwealth, and recommend to its consideration such measures as he may deem expedient.”

The condition of the Commonwealth, as far as I can learn, is deplorable indeed. The domestic violence inaugurated in the spring of 1861, by conspirators against the loyal people of the State and against the Nation, is still unsuppressed by the Government of the United States to whom the National Constitution confides the “suppression of domestic violence.” The fires of civil war have lighted nearly every neighborhood in two-thirds of the State.—The vaunted statesmen of the old Dominion suffered themselves to be made the dupes and instruments of traitors in the Cotton States to join in a rebellion with which Virginia had but little sympathy. After the rebellion was inaugurated the struggle was transferred to her territory, and her people have become the great sufferers in the conflict. Nearly all her able-bodied men have been conscripted and carried into the rebel army—gaunt famine and the piercing frosts of winter are driving thousands of her old men, women and children, in a destitute condition, to seek bread, raiment and a shelter from the storm, within the Federal lines. In view of all this suffering the question is frequently forced in bitterness upon us—“Why should the people of Virginia endure all this suffering? Is this the realization of the forebodings of one of her most gifted statesmen when he declared that ‘he trembled for his countrymen when he remembered that God was just, and that His wrath slumbered not forever—that there was not an attribute of the Deity which sympathized with slavery?’” The rebel army has been driven from a large portion of the State, but predatory bands of guerrillas and robbers infest the rear of the Union army in many sections, so that I have not deemed it prudent to attempt a re-organization in the Northern Counties of the State. There might have been a number of Counties organized in the Eastern

part of the State lying within the boundaries of the military district of Virginia and North Carolina, but for the hostility of the Military Commander of that district to Civil Government.

Gen. Butler, commanding that district, combined, in June last, with a few persons composed of the worst rebel sympathizers in Norfolk, others representing a liquor monopoly, army followers and British subjects, and at their request, (or in his own words, they “informed the judgment of the Commanding General,”) he overthrew the republican Civil Government of Virginia established in his district, and on its overthrow, erected a military despotism instead thereof; and has inaugurated a reign of terror and torture, a history of which would rival the darkest chapters of despotism in the middle ages.—Union and rebel sympathizers are alike the objects of oppression. Union and rebel families are heartlessly turned out of their houses to make places for families of officers of the army and army followers. The appeal of the helpless female and tender infant are alike unavailing. He has seized the Assessors’ books of the municipal government and placed them in the hands of the military for collection, and taken the direction of all the civil affairs of the State, even to the establishment of schools. Persons having taken the oath of allegiance under the Presidents Amnesty Proclamation, with the promise of full pardon which implies protection, are turned out of their property, not for military, but for speculative purposes, to forward the fortunes of Massachusetts friends, with the declaration that he intends to serve all so when it suits his purposes.

The Collectors of State taxes are forbidden to proceed with their collections or to pay what they have collected into the Treasury of the Civil Government of the State. Printing presses have been seized and a daily newspaper started, which is edited by a Captain and Commissary of Subsistence, who receives his salary from the United States Government.—Twenty or thirty soldiers are detailed from the

Volunteer Army of the United States to print and peddle the paper for private emolument. The great object of the paper, next to private gain, is to disparage the loyal sentiment and Civil Government of the State. There can be no question but that the military power of the department is used for private speculation.

Whether these abuses of military power can be corrected remains to be seen. It was supposed last summer, when the National Capitol was imperiled, our army depleted by the expiration of the term of service of regiments of volunteers, and the energies of the Nation taxed in men and money to raise new conscripts, that these soldiers, who were being used purely for private emolument, would have been called to the field, and thus rid us of this nuisance in the State; but the love of lucre held the soldier in the printing office through the darkest hours of the Country's peril.

These are sad facts connected with the sad history of our beloved old Commonwealth—enough, indeed, to discourage men engaged in a less noble cause. But ours is a contest for the honor of labor, the rights of the working classes, universal emancipation, for national existence, a country undivided, a home for freedom for the oppressed not only of our own Nation, but of all that shall come to our shores from whatever country. If any or all of these abuses combined tended in any degree to the suppression of the rebellion, I would be the last to complain; but it is demoralizing to the army, is constantly leading to bitter sectional feuds in the district and creating a distrust in our noble and paternal government; and it is of the highest importance in a Republican Government like ours that the confidence of the people should be unimpaired in the integrity of those in authority, whether they be civil or military.

Gentlemen, I congratulate you as the representatives of the loyal State of Virginia. The nation claims a common right to the honor and memories of the patriot sons of Virginia who participated in the establishment of our national liberty. Though we inherited from our fathers of the revolution the blessings of a great nation, yet they also left to us an inheritance of African slavery which has proved a bitter dreg in our cup of freedom. But when traitors conspired against our liberties by attempting to divide our country, and overthrow our beloved institutions—when they rallied under the heresy of sovereign states' rights as their political justification, and appealed to the proslavery prejudices of the nation to stimulate active sympathy in their behalf, to give them physical power to overthrow the Government, Virginia was the first State in which the so-called ordinance of secession was passed, where the loyal people came forward and repudiated the act, and assumed the govern-

ment thereof under her old constitution, and under the protection of the broad aegis of the Constitution of the United States. They based their action on the fourth section of the fourth article of the constitution of the United States, which is in the following words:

"The United States shall guarantee to every State in the Union a republican form of government, and shall protect them against invasion; and on application of the executive (when the legislature cannot be convened,) against domestic violence."

Loyalty of the subject and protection by the government are reciprocal duties. Disloyalty calls for punishment by the government. The loyal people of the State assumed the government of the State. Missouri, Louisiana and Arkansas have followed the example and Tennessee is taking steps toward the same end. The loyal people of the State of Virginia comprehended the source of our troubles, and in obedience to the act of the loyal legislature of the State, last winter, a State Constitutional Convention assembled, and on the 20th day of March, 1864—a day that will hereafter be made memorable in the history of Virginia, the convention, with but one dissenting voice, passed amendments to the constitution of the State abolishing and prohibiting slavery and involuntary servitude therein forever.

Thus Virginia was the first to repudiate, by official act, the heresy of sovereign states' rights, thus she was the first, by official act, to proclaim emancipation within her borders and thereby extirpate human slavery, which was being used as the instrument for the destruction of our national existence. Thus it was, then, that Virginia set the example to other States of universal emancipation. Such an honor seldom falls to men to participate in so glorious an act; and such honor seldom falls to men, and then but to few, to compose a General Assembly to inaugurate the first laws where such radical changes are wrought in the social system of the State.

As you are about to inaugurate laws for the government and protection of the people under this new order which was designed to advance the great principles of human liberty, you should manifest great care to be guided by wisdom and patriotism in all your acts. Much of the happiness and prosperity of our State depends upon the justice and humanity of your initiatory legislation. Due regard must be had to the subjects of legislation, and to the people who are to be affected by it, hence I would advise the passage at present of as few laws as possible, and the repeal only of such old laws as are indispensably demanded by the altered organic law of the State. One of the great embarrassments in a Republic is too much legislation.

The abolition of slavery in the State has

altered the condition of the colored race within our borders. I will not stop here to comment upon the laws on our statute book in regard to slaves and free negroes which clearly contravened the written laws of God, but would call your attention especially to the laws in the code which prescribe a different punishment and mode of punishing persons of African descent, known to our laws as negroes, from the manner of trial and punishment of white persons. The law for apprenticing colored persons should likewise be changed in accordance with the amended Constitution. The laws prohibiting the education of negroes should also be abolished.

I have reflected much on the subject of permitting negroes to give testimony in courts of justice where white persons are a party or parties to the suit. I am fully aware, and can appreciate to a great extent, the prejudice in the public mind against negro testimony. I do not use the word "negro" in an offensive sense, but because it has a technical meaning in our code. I am aware that some of the Northern free States do not now and never have allowed negroes to testify in their courts of justice between white persons in legal controversy, but these States also have laws prohibiting negroes from emigrating to and settling therein. We cannot now, if it were desirable, banish the free colored population from our State. I think it very likely that the future requirements of the State will demand the labor of the colored people, and it is not advisable, even were it possible, to remove them from within our borders. The free negroes, then, must form a considerable proportion of our population, and as they have hitherto they will continue to do a large amount of the labor of the State, while doubtless they will engage in other vocations; thus they will be brought in contact with the white population in the various business relations of life. Contracts will necessarily be made between white men and negroes, both as to labor and other transactions. It would be supposing a state of society which never existed to suppose that controversies would not arise occasionally out of these business relations. I suppose it would not be intrenching on the feelings or prejudices of the most sensitive on this subject to say that any class with whom a white man would make a contract ought not to object to the same class giving testimony in regard to the terms of the contract or its fulfilment. Also my observation has taught me that certain classes of white men use violence to the persons of negroes, and I regret to know that this class of persons take advantage of the disqualification of negroes to give testimony, and commit outrages upon them because they are aware that the negro cannot appear as a witness against them. In view of this state of society, I think it will be

only just to allow of negro testimony on all subjects in controversy arising out of contracts between white persons and negroes, expressed or implied by law, and upon all trials for injury to the person or property of a negro by a white man. I think the justice of this rule will address itself to the most fastidious, for if the white man does not desire negro testimony to be used against him in matters of contract, he need not contract with him, and thereby his objection is answered. The same reason may be applied in cases of violence by the white man upon the person or property of the negro. The man who restrains from contracting with the negro, and who refrains from committing violence upon his person or property, will not be likely to suffer from his testimony.

In view of the prejudice in the public mind on this subject, perhaps this is as far as the rule should be extended at present. However, my long settled opinion has been that all trials before courts of justice, all the rules laid down in books of evidence on common law prohibiting the testimony of witnesses on the ground of interest, other relations or color, should be abolished, and the widest range given whence information can be derived throwing light upon the subject in controversy, leaving the judge or the jury to discriminate in regard to the truthfulness of the testimony, taking into consideration the intelligence and truthfulness of the witnesses with their relations to the parties litigant, and from the whole to draw their conclusions. I think in many instances this rule would lead to enlightend and satisfactory conclusions where cases remain in doubt and uncertainty from excluding witnesses under the rules of evidence as now practiced.

There is another reason why I think the suggestion above made in regard to negro testimony should be adopted, which is of present and practical importance. It is this: Engaged in civil war as we now are, it brings the military into our midst for the purpose of suppressing the domestic violence inaugurated by the rebels. As our laws now stand, negroes are not permitted to give testimony. Assuming that in part for a reason, the military have taken upon themselves the establishment of provost courts, and to parcel out in some instances, what cases of contract they will try and what cases the civil courts will try, they claiming exclusive jurisdiction in a large class of criminal cases. I herewith copy a late order of this character, made by one of the subordinates of Gen. Butler, parceling out the jurisdiction between himself and the civil courts of the State in the judicial district which has been presided over during the last twelve years by that able jurist and accomplished gentleman, Judge Pitts. The order is as follows:

HEADQUARTERS PROVOST MARSHAL'S OFFICE,
EASTERN SHORE OF VIRGINIA.

SPECIAL ORDER, }
No. 85. } EASTVILLE, VA., Nov. 9th, '64.

I.—Upon Wednesday and Saturday of each week, between the hours of 10 a. m. and 2 p. m. all persons under arrest for any violation of Provost Orders upon this Shore, or for any offence within the jurisdiction of this Office, will be tried at the Provost Court in Eastville. All persons so tried shall be permitted to employ Counsel where they so desire.

II.—The following offences will be within the jurisdiction of this Office.

Violation of Orders from this Office.

Violation of Oath of Allegiance.

Violation of Contracts where a Colored person is a party to the Contract violated

Violation of Public peace.

All thefts, whether burglary, grand larceny or petit larceny.

Violation of the Oyster laws of the State of Virginia.

Felonies, except such as are punishable by death or imprisonment for life, under the Statutes of the State of Virginia.

III.—Jurisdiction in all cases other those above enumerated will remain with the Civil Authorities of the Eastern Shore of Virginia.

FRANK J. WHITE,
Lt. Col. and Provost Marshal.

The above is a copy *verbatim* of the order. It carries on its face unmistakable evidence of the ignorance of its author of criminal law and of the criminal law of the State, and of his utter disregard of the plain provisions of the Constitution of the United States. Burglary and grand larceny, by common law and the laws of Virginia, are both felonies, but they must be ascertained by a jury. We have no imprisonment for life, except for second and third offences. The longest period of imprisonment, except for life, is eighteen years. We only punish with death, for murder, in the first degree: "all other murder is murder in the second degree," voluntary or involuntary manslaughter.

All these offences depend on the *intent*, which can only be found by a jury, yet this young man, evidently ignorant of law, undertakes upon Wednesday and Saturday of each week to sit at Eastville to try all civil causes of contract where colored persons are concerned, and criminal offences which may involve the liberty of the citizen for a period of eighteen years in a territory embracing the whole judicial district of a Circuit Court of Virginia, where the County and Circuit Courts have been in unobstructed operation for the last thirty months, and all the agencies open and in full operation for the enforcement of law which were ever known or exercised by the State. The Provost Courts in this military district have assumed to themselves jurisdiction, and undertaken the adjudication of a large amount of contracts involving real and personal estate. All this assumed jurisdiction, both civil and criminal, by the judges

of Provost Courts, are palpable violations of the laws of Congress and the Constitution of the United States. The laws of Congress have provided that the commandants of military districts may order a *military commission* or Courts Martial to try certain offences.—The sixth article of the amended Constitution of the United States provides, that "In suits at common law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be preserved, and no fact tried by a jury shall be otherwise re-examined in any Court of the United States than according to the rules of the common law."—Here is a plain guarantee to the citizen of a fair and impartial trial by a jury of his countrymen in all matters where the subject in controversy exceeds twenty dollars. No exception is made in this great charter of our liberty in favor of a different mode of trial where a colored person is a party litigant.—No adequate excuse can be possibly formed for this manifest violation of our plainly guaranteed rights under the great charter of American liberty. In view of these acts and usurpations of the military authorities I desire to remove all color of pretense for its exercise, by affording in our Courts of justice the freest opportunity for asserting contracts and redressing wrongs. If it then be alledged that colored people cannot obtain justice in our Courts they will be left free at least to emigrate to such States as they may think will award them justice. The highest aim of the American citizen should be to do right without prejudice, fear, favor or affection, leaving the consequences to God alone.

The disruption of the social system of Virginia has been sudden, and four years ago unexpected. The almost violent release of the slave population of the State from the bonds of the master, has initiated an experiment in human progress that is gigantic in its magnitude and momentous in its results to mankind. These slaves, from their very condition in life, are destitute of all means of subsistence, prohibited from the benefits of education by the laws of the land, and are thrown out from their former places of abode without provision by the State or Federal Governments for their maintenance. In other words they were literally "turned adrift." This act produced fearful apprehensions in the minds of the best and wisest men as to its immediate consequences. As time progressed, some of them were cared for by the Federal Government, others found places in the army, others found employment among private individuals while still others have been the subjects of the care and protection of benevolent and religious associations. I must say to their credit, so far as my own observation has gone, in no instance has their conduct been outbreking and

riotous, notwithstanding their sudden release from bondage. A large majority of them are religious and devotional in their feelings, and seem to be deeply impressed with the idea that their deliverance is of God. This is seen in the deep interest they take in their church enterprises and in their universal anxiety to learn to read the scriptures and to acquire other literary information. As a matter of course, no opinion can be formed now as to the future destiny of the race, but an important duty devolves upon us to provide as far as we can by law for the protection and proper government of this unfortunate people. With the destruction of the vast amount of the material interests of the State, it cannot be expected that the expense of the education of this people should be defrayed by us, for in a large amount of cases the wealth of the master has vanished with the slave. It is true it may be said that the people of Virginia derived the benefit of the labors of the slave, yet it is also true that the Northern States derived the remote benefit of the labor of the same class. It is further true in this instance that the remote benefit has been much greater than the immediate.

The folly of the southern master has combined with the desire of the people of the north, and these people are free. In the transaction, Virginia became poor while the Northern States became rich, and there is no obligation on our part, political, moral or religious, to contribute materially for the welfare in any sense of these colored people which is not more binding upon every State in the North and upon every citizen of every Northern State. There is a common obligation to attend to their welfare. A common ancestry entailed the race upon the nation, and a common posterity must share a common odium by so refusing.

A perplexing question to the minds of many arises out of the marital relations which now exist among these freed people. The code of slavery disregarded the marital right of slaves, yet they formed their matrimonial relations. Many of them have been separated by the arbitrary power of the master by selling husband or wife who were carried to distant parts. Many, however, are now living together as husband and wife who were married according to the usages existing among them while in a state of slavery.—My opinion is, these marriages ought to be considered valid and binding in law now that they are free. Our laws require no form of marriage ceremony, and have treated white persons who have lived together as husband and wife without reference to the form in which they might have been married, holding the offsprings as legitimate and entitling the wife to dower. That class who have been forcibly separated from their companions

while in slavery, and have either lost a knowledge of their location, or where either of the parties have again married while in slavery, might be considered in law as legally divorced if the parties again desire to marry. I would recommend that all parties now married in each County, where one or both of the parties have been slaves, be authorized to have their names registered as man and wife in a book kept for that purpose by the Clerk of the County Court, with date of marriage as near as can be remembered, which shall make their marriage valid and binding in law. Parties having lived together as husband and wife heretofore, who fail to register as above stated, and separate and lead abandoned lives or marry again, shall be amenable to the laws provided for the punishment of white persons for similar offences. I might make other suggestions for other legislation, but our experience is so short in the changed relation of these people that I deem it prudent for time to develop the necessity for new laws suited to their condition. Hereafter marriage license should be granted to them.

By the new Constitution of the State of Virginia, it is required that the manner of voting hereafter shall be by ballot, and conducted under such laws as the Legislature may prescribe. It is claimed that voting by ballot obtains a freer expression of opinion of the voter than voting *viva voce*, as was the rule under our old system. While this may be true, I have no doubt that the ballot system affords much greater facilities for illegal voting than by *viva voce*. Great pains, therefore, should be taken to guard against frauds on the ballot box, for it is my humble opinion that the greatest future danger to our free institutions lies in the corruption of this receptacle of the public will in the choice of its servants.

From the present disturbed condition of our State I do not think it advisable to enact a general registry law at this time, but a careful register should be required of all the names of the voters as they deposit their ballots at the polls, and a stringent law passed for the punishment of all illegal voters. I am happy to say that thus far, in all our elections under State and municipal control since the reorganization of the State government, none but legal voters have participated therein.

Under a resolution of the last Legislature I appointed able and competent Commissioners to investigate the condition of the Banks at Norfolk. Their report I herewith transmit. The State has a large interest in those Banks, and it will be seen from the report that there is a large amount of available assets in these banks in the shape of judgments, mortgages, deeds of trust, bonds and notes. Much of this may be lost for want of

attention. I recommend, therefore, that the Executive be authorized to appoint one or more competent and faithful receivers, whose duty it shall be to take charge of all the assets of these banks, carefully making out an inventory of the same and to collect and secure the debts due them as far as possible, requiring the interest to be paid upon all the liabilities of the banks where the collection of the debts cannot be enforced in consequence of the present Stay Law, and on failure to pay such interest that the receivers be required to enforce the payments by legal process.— That all monies derived by the receivers from collections of interest and principal be invested by him in gold bearing interest or other bonds of the United States to be held in trust for the benefit of note holders and other liabilities of the banks. That bond and ample security be required from the receiver or receivers for the application of such funds as may come into his or their hands, and that a fair salary be allowed for such services.

I did not institute any inquiry into the condition of the branch of the Exchange Bank of this city, for reasons unnecessary to state. That branch has been under the control of vigilant and competent officers who have faithfully discharged their duty, and although the branch is involved with the mother bank and other branches, so that its paper is greatly depreciated, yet it has carried on its business in the national currency with profit to the State and stockholders. While doing this it has been deprived in its profits entirely of the circulation of its notes. In view of its hampered condition, I would advise that you pass an act authorizing the president and directors of the branch bank to withdraw all the par funds from the Branch Bank and therewith establish an independent bank under the banking laws of the United States, the State owning one half of the bank. Let the officers as to that part be appointed in the same manner as the officers are now appointed under the established laws of the State. I would further recommend that the president and directors be allowed to sell all or any part of the stock in the new bank belonging to the stockholders, at not less than its par value, and invest the proceeds of the sale in United States gold bearing interest bonds, or in such other bonds of the United States as they may deem most profitable; also to invest any dividend that may be declared to the stockholders in the same class of bonds, and to reinvest interest and dividends as it may accumulate, and hold the same in trust for the benefit of the note holders and stock holders of the old bank until the country gets in condition to settle the respective interests. I would also advise the appointment of a commissioner to take care of the unavailable assets of this branch under the same con-

dition as the banks at Norfolk. By this measure the interest of all parties will be conserved and protected. If these suggestions are deemed impracticable, you should adopt such measures as in your wisdom may be thought best.

The legal rate of interest in the State is six per centum on the one hundred dollars.— We have held on to this rate of legal interest, and passed stringent laws on the subject of usury. The result has been that a large amount of capital in former years, owned by conscientious men on the subject of usury, was carried to other States where a larger interest was allowed by law, and there invested. Others less conscientious have availed themselves of the scarcity of money, created by capital going out of the State, to seek a higher rate of interest, always taking into consideration the risk of the loan and the risk of the punishment for violating the law. Thus it has been found in many instances that those who have borrowed money in the State have paid an interest greatly exceeding six per centum. I would most respectfully advise that you change the legal interest on all contracts hereafter made, unless a less sum be agreed upon, at seven per centum per annum.

I desire to call your careful and serious attention to the subject of the assumption of the payment of the Direct Tax required by Congress to be collected from insurrectionary districts. In the collection of this tax, a large amount of real estate is put to sale for the non-payment of taxes assessed thereon. In many instances this property so sold, owing to the unsettled condition of the country and owing to such large amounts being exposed to sale at one time, is sold at greatly reduced prices, the whole of the proceeds of which are paid into the Treasury of the Federal Government, subject to redemption in certain cases. A large amount of this land never can be redeemed under the law. I think the provisions of the act of Congress, on the whole, are right as far as they are intended as a punishment for treason. The act authorizes the land to be bid in for the Government of the United States where the amount bid does not reach a certain per cent on its appraised value. The appraisement of these lands are those heretofore made for purposes of taxation by the State, and I believe that it has not been the policy of the Government, except in a very few instances, to bid in those lands, and they have gone to the purchasers at whatever was bid. The tax commissioners appointed by the Federal Government for this District, have acted, so far as I have been able to learn, with great circumspection and fidelity in the discharge of their duty, and notwithstanding the depreciated price at which these

lands have been sold, it shows that a large revenue, over and above the taxes, is being derived from the sales. I am satisfied that the Federal Government does not desire to derive revenue, any further than from the taxes assessed from the sale of these lands, if the residue can be properly applied. And it is further found true by experience that these taxes can only be collected in the State in counties where the rebellion has been suppressed and the civil jurisdiction of the State asserted.

The law of Congress provides for the assumption of this debt on the part of those States wherein it is assessed. The State of Virginia owes a large debt contracted before the war. A great amount of her bonds are held without the State, and when the State government is restored it will be bound, in law and honor, to pay this State debt. All the school fund she had has been lost in the rebellion, therefore I think it of the utmost importance that you should pass an act assuming the payment of this direct tax to the Federal Government, upon condition that the Government of the United States will accept the assumption with the understanding that the State shall proceed to collect the taxes under an act the same in its provisions as the present act of Congress, and that all lands exposed to sale by commissioners appointed for the purpose, which do not bring at least seventy-five per cent of their appraised value, shall be bid in by the State and held by the State for future sale under the direction of the Commissioner of the Land Office, at such time, and in such quantities as may be designated and as the public demand may require; and that the monies derived from such sales be invested immediately in United States Government interest bearing bonds, and be held as a fund for the establishment of public schools in the State and the payment of the public debt. In this way I can see that a fund can be raised to establish public schools for the education of future generations, and for the liquidation of a debt which is daily becoming more burthensome. The required amount of taxes for each county should be paid into the Federal Treasury in six months after the county is organized under the civil government of the State. It will be found that this payment will be made in much shorter time than the money can be collected under the present system of collections organized by the Federal Government. I think the Federal Government will readily concede to Virginia this boon in view of the fact of her having donated to it, without compensation, the great north-western territory.

Owing to the unsettled condition of the country, I do not see that any legislation in regard to the internal improvements of the State can be made available. Herewith I send you the report of the Auditor of Public Accounts, showing the condition of our finances. It shows that there was in the treasury on the last day of September, 1864, sixty-six thousand two hundred and ninety-six dollars and seventy-nine cents, which has been augmented by the receipt of thirteen thousand six hundred and ninety-nine dollars and some cents since that time. For further information I refer you to the details of the report.

For revenue for the incoming year I should think that the rate of taxation might be fixed at thirty cents on the one hundred dollars, and then furnish a sufficient amount for all necessary purposes. As a matter of course the usurpations of General Butler will soon be removed, and a large field will be opened from which taxes may be derived in addition to the counties heretofore paying revenue to the State within his military district.

I deem it unnecessary to say anything about making provisions to pay the public debt of the State. That question must be postponed until after the rebellion is subdued.

My late observations, more than ever, confirm me in the propriety and the wisdom of the establishment of the restored government of Virginia, as a means of affording the people the benefits of civil government in the sections re-claimed from the rebels, and also affording a practical refutation of a heresy that is gaining ground in certain quarters that all the people, both loyal and disloyal, in a State which attempted to sever its connection with the General Government by secession, should be regarded as occupying the same position and receive the same treatment from the Federal Government. Should this heresy receive a practical endorsement by the Government of the United States it would be an abandonment of all our ideas of the duty of the Government to protect the loyal citizen. It would be hard to find an instance in the history of the world where a government has administered the same punishment to the loyal as to the disloyal. The loyal citizen is always entitled to protection to his property, his liberty, his person and his life. To deny him these is to abandon the great objects of the Government.

F. H. PEIRPOINT.

ALEXANDRIA, VA., Dec. 6th, 1864.

ment for
and to be
Uni